Previous references

1913-14
(Municipal)

File No. 80-09
Serial Nos. 13 19 to 264
27 27

Later references

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 13 19 20 26 to 27

Part B for August '13.

SUBJECT

Audit of Accounts and defalcation of Mun Revenue in the Bangalore City Municipality

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13 From the Comptroller No 4017 D/ 10/2/13 -
Submits with refce to G.O. No 2332-3 Mnl 80-09-1 D/9-9-09 a report on the Audit of the cess accts of the Bangalore City Municipality.

19 To the President Bangalore City Municipal Council and the Comptroller No 9400-1 D/ 20-6-10 Returns H 13 with the Auditor's report to the President for submission of further report on the various points referred to therein

G.R.S. 38.

PT:

G.V.S.Q.

20 To the President Bangalore City Council No 9841 of 30 6 1910. Requests to state what action was taken in the case of Ananthasilappa stated to have misappropriated municipal collections and taken away the records of the 1st Ward in 1907 & why this fact was not reported to Govt.

To the President Bangalore City Mcl Ch No 13398 7 10 Requests him to submit the information called for in Sl Nos 19 & 20 without further delay

26 From the above officer No 11 9 11/7/10 Submits a copy of the Munl. Council's resolution referring the auditor's report on the audit of the cess accounts to a Sub Committee for a full report on the subject and states that on receipt of the Sub. Committees report the Munl Ch's views will be obtained & submitted

27 From the President Bang City Munl Cl No 13 8 12 7 10 States with refce to Sl No 1 that the Health Officer reports that Ananthasilappa's defalcation of cess revenue was referred by him to the Vice President & that a report would be submitted after enquiry

1] 1909-10

GENERAL AND REVENUE SECRETARIAT

(Municipal)

NOTES

File No 8009

FILE HEADING

Audit of accounts and defalcation of Municipal Revenue in the Bangalore City Municipality

om

The Comptroller

No 4017 Dated 10-2-10 Received 22-2-10

y No 5816 Enclos 1 file Spare Copies Serial No 13

BRIEF ABSTRACT OF LETTER

Submits with refce to G.O. dt. 2332-3/Rul 80-09-2 dy 9-9-09, a report on the audit of the Cess accounts of the City Municipality

NOTES AND ORDERS

The report refers only to the audit of the Cess Dept.

2 As regards the defalcations referred to in paras 4 & 5 of the report, the Pres.dt has stated in his letter No. 2240 dy 17/12-09 that 3 persons viz the Cess Clerks and the Cess Collectors Hanumantha & Krupal

First sheet

GPB—50 000—3-1-07

Serial No

are being prosecuted
Singh. The President may be asked to take the requisite action regarding the other persons who are also said to have misappropriated amounts noted against their names and report the result to Govt.

3. The suggestion made in para 7 of 3 to transfer the collection of cess to the collection Dept requires consideration It is submitted that the same suggestion was made in para 2 of the Municipal office note in Municipal File No 80-09. If approved, the Presidt may be asked to submit his proposals at an early date

4. The demand register prepared at instance of the Asst Comptr shows an immediate increase of Rs 106-3-6 per month; and the Comptr hopes that with a better system of executive control the income under cess might become still higher.

5 The Comptr thinks that a set of Municipal account rules should be drafted and the accounts procedure in Municipalities brought into conformity with the provisions contained therein just as their constitution and executive acts and powers are regulated by the Municipal Regns This will, it is submitted, be attended to in compiling the Municipal Account Code.

6 The hopeless confusion into which the accounts of the Municipality are known is attributable to the entire absence of any sort of check

sheet

GPB—5500—27 4 09

Serial No.

or control over the doings of the office establishment. As it is, only the last 2 years' accounts have been gone into and that too not fully for want of the requisite records and information. The registers shown (in Appendix A) as wanting, form a large number; and the fact reported by the auditor that some of the cash books of the II Division which were furnished during the last audit [illegible] are now reported to be missing, shows how unreliable the establishments of the municipal office are.

7 These and other irregularities brought to light in the auditors' report would seem to require a drastic treatment. The Comptr's and auditor's reports may, if approved, be sent to the President for explanation, on the various points [illegible] and submission of proposals for improving the condition of affairs in the office.

8 Submitted for orders

Observing
28/2/10
T.S.

9 Copies of the Comptroller's letter and the Asst Comptroller's report may be forwarded to the President as suggested above

1st Cr) 2.3.10

10 Approved and

Note—Contin sheet.
13 Cr
5 3 10

GPB—53,9.11—27-4-10

R S. 12]
eneral and Revenue
Secretariat.

File No. 80 of 1909.

Serial No.

Please add that prompt action should be taken in recovering the amount embezzled and bringing the guilty persons to justice. Govt would like the President to obtain forward explanation of the Health Officers concerned regarding these defalcations

11. The mysterious disappearance of the bill books of No. 11 Dr Calls for strict enquiry & adequate punishment of the men responsible for the same.

12. The question of transferring the Cess Collection work to the Collector of Municipal taxes should be laid before the Municipal Council & their opinion invited. The President should send his reply within one month

3/3/10

12. Put up draft

3/3/10

Note—Contd sheet.

GPB—33,11—27-4-09.

R S. 12]
neral and Revenue Secretariat.

File No. 80 of 1909

1c (5

Serial No. 14

Draft put up.

Obsn 11/3/10

15. The explanations after the 4th Officers has already been obtained and are in the recorded collection herewith put up. Vide encl to fs 5

Put up.

Both the predecessor explanations are not on the file

9/12/10

16. Draft submitted for approval

Dewan) 12 3 10

5012 15 3 10

[Such an important matter like this the draft should have come to me through the 1st Commissioner.]

17. Draft altered & returned. Please show BT Committee before issue. After issue, please submit a clear validated copy & resubmit the file for further attention

18. It is stated somewhere in the papers that Municipal Commissioners Quantitative Analysis should be with Commissioners in 1907. Was this reported by Govt.? Let us see the papers

19. (1) Issue after submission to Govt. (The draft ought to have been submitted to Dewan through 1st Commissioner) Observed by Dewan

(2) Please attend to the above remarks

Put by a note for next week after 4th

Note—Contin sheet.

GPS—55,9-11—2-4-09

R S. 1..]
General and Revenue Secretariat.

A16

Gul File No. 80 of 1909.

Serial No	
	20. Submitted. 1st Cr) 8.4.10 Illegible
1712 9.4.10	21 Draft may issue - Please see above annuntasilappas abscending with Cess Collection in 1907 Illegible 9/4/10
	22 (1) Issue (2) Note 9 4 10 Illegible
19	To the President, Bangalore City Municipal Council and the Comptr. No 9400-18 20.4.10 23. Forwards Rs 13 with the audited report, to the President for submission of a further report on the various points referred to therein. 24. With reference to the Dewan's query No in para 18 supra, it is submitted that no report regarding Anantasilappa's absconding with cess collections etc has been received in this office. The Pres[t] may be asked to state why this matter was not reported to Govt. Draft submitted Illegible Issue 22/4/10. 25.4.10 Illegible
20	To the President, Bangalore City Municipal Council. No 9518 30-4-1910 Requests him to state what action was taken in the case of Anantasilappa stated to

Note—Contn sheet.

GPB—56,000—27-4-09

5.16

Revenue Journal. | Ind File No. 80 of 1909

Serial No.

Municipal
misappropriated by collectors and taken away records of the 7th Dec in 1909 and why the fact was not reported to Govt.

The further information called for has not yet been furnished. Draft reminder is put up.

Issue
Reminding
24/5/10 26. 5 10 Mile

To the President, Bangalore City Mul Council
No 133 8-7-10

Requests him to submit the information called for in Sl No 19 & 20 without further de

26 From the above officer. No 1183 11-7-1910.

Submits a copy of the Municipal Council resolution referring the audited report on the audit of the cess accounts to a Sub-Committee for a full report on the subject and states that on receipt of the Sub-Committee's report the Municipal Council's views will be obtained and submitted.

The further Report furnished. Reminder Issued

27. From the Pres^dt, Bangalore City Municipal Council No 1183 & 12-7-1910 States with refer to Sl No 10, that the Health Officer has reported that Ananta Lakshmi defalcation of cess revenue was referred by him to the Police &c and that a report would be submitted to after

Note—Contin sheet.

GPS—65,0 21—27.4.09

k S. 12]
eneral and Revenue Secretariat.

Vol File No. 80 of 1909.

331 (8

Serial No.

Submitted

The further reports promised in both the cases may be awaited, reminders being sent in the meanwhile.

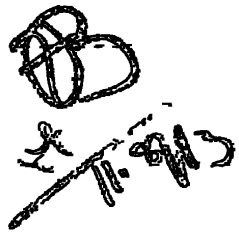
Yes

15/7/10. 16.7.10

By 9/8/7

In order to have been based in the matter L vide P.B. No. 9432-57 dt 28-09-48 Q.29 S. 13 and so were before may be filed.

4.8.10.



...ons—Contin sheet.

GPB—50,5.11—27-4-09

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

D. 5816

No 4017 Sc fins

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 10th February 1910

FROM

J S CHAKRAVARTI, ESQ, M.A., F.R.A.S., etc.,
Comptroller to the Government of His Highness the Maharaja of Mysore

Ml 80-09
Sl 13.

To

C.S. Balasundaram Iyer Esq, B.A.,
Secretary to the Government of Mysore,
General and Revenue *Departments*

SIR,

Adverting to Government Proceedings No. 2332-3/Ml. 80-09-7 dated the 9th September 1909, and in continuation of my letter No. 1335 S.32 dated the 30th August 1909, I have the honour to submit herewith a report on the audit of the Cess Accounts of the Bangalore City Municipality.

2. The report shows clearly how impossible it was for the audit to be taken backwards beyond two years from the present date on the very incomplete and unsatisfactory condition of the records. As with all efforts further audit would have meant only a loss of time without any concurrent or tangible benefit, in the absence of the requisite records, the audit of the Cess Department was closed and the report now under advertence drawn up.

3. I think it is better that a report on each Department is drawn up and sent to Government so that the orders of Government may, if necessary, be given effect to until the relief of the additional Assistant Comptroller in charge of Local and Municipal Audit [illegible]

it to the end and submitting a single report on the whole

4 A clear defalcation to the extent of -1 has found in the accounts of the past two years and that a much larger amount must have been defalcated in the earlier years which unfortunately the Audit staff has b unable to unearth owing to the necessary books not forthcomi

5 The parties responsible for the amounts of Rs.1,103- are as follows -

Cess Clerk Abdul Latiff	Rs.	413- 5- 0
Cess Collector Anantasilappa		178-14-10
Sankarappa		71-14- 0
Kurpalsingh		68-13- 0
Narayanaprasad		32- 8- 6
Hanumanthappa		28- 3- 0
Venkatasubbiah		24- 2- 6
C Narayana Rao		15- 2- 3
Venkatram Jetty		14- 2- 0
Shama Rao		4- 5- 0
P Subba Rao		3-12- 6
Kenchappa		2- 5- 6
S P Rajoo		0-13- 6
Krishana Murti Rao		0-11- 0
B Ramiah		0- 4--0
[illegible] Laramappa		0- 1-6
J P. Sammon		0- 1- 6
Cess collections of the II Circle -- Clearly defalcated cannot be decided		244- 7- 6
	Total Rs.	1103-15- 1

The responsibility for this amount is primarily with Cess Clerk [illegible] Z S Narasimhaiah, Narasimhaiah, and Hanumanthap[illegible] official would be [illegible] paid the money to the Clerk. As the [illegible] Cess Collectors responsible. I [illegible] of Divisional Peons [illegible] Messengers, it is not po[illegible] to [illegible] sums of [illegible]

Rec —Gl 18]

Department

19

From

J S CHAKRAVARTI, Esq, M.A, F R A S, etc,

Comptroller to the Govt of H H the Maharaja of Mysore

To

~~Esq~~,

Offg. *Secretary to the Govt of Mysore,*

General & Revenue, *Dept*

Dated

Despatched 10-2-21

Received

No 4017 & Gl

Subject matter

Report on the audit of the Cess Accounts of the Bangalore City Municipality, Re the deficalcation of Rs 1103-15-1

GPB—1,650—22-8-21

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the 'Comptroller, Mysore Government.

D. 5816

No. 4017 Ex file

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 10 February 1910

21

FROM

J S CHAKRAVARTI, Esq, M.A., F.R.A.S., etc.,
Comptroller to the Government of His Highness the Maharaja of Mysore

Jnl 80-09
SL 13.

To

C.S. Balasundaram Iyer Esq, B.A.,
Secretary to the Government of Mysore,
General and Revenue *Departments.*

Sir,

Adverting to Government Proceedings No. 2332-3/Jl.80-09 dated the 9th September 1909, and in continuation of my letter No. [illegible] R.62 dated the 30th August 1909, I have the honour to submit herewith a report on the audit of the Cess Accounts of the Bangalore City Municipality.

2. The report shows clearly how impossible it was for the audit to be taken backwards beyond two years from the present date, the very incomplete and unsatisfactory condition of the records. With all efforts further audit would have meant only a loss of time without any commensurate or tangible benefit, in the absence of the quasi essential records, the audit of the Cess Department was closed and the report now under advertence drawn up.

3. I think it is better that a report on each Municipality audited and the action of the Government on that report be communicated, if necessary, to the Municipality to which it relates and the Accountant General in order that [illegible]

4

Report on the Audit of the Bangalore City Municipal Cess Accounts submitted to Comptroller, Mysore Government, by T. Lakshminarasimha Rau, Esq , B.A., B L , Assistant Comptroller, in charge of the Audit.

Agreeably to the orders of Government in their Proceedings No 2332-3/M1 80-09-2 dated 9th September 1909, the detailed audit of the Municipal Accounts was commenced on the 20th September, 1909, and the Health Office Cess Accounts were taken first as they showed some defalcations in the Test Audit.

/. The State of the Records Unsatisfactory. At the outset we were confronted with the difficulty of getting complete Records for the seven years covered by the order cited above.

The Health officer in a memo dated 21st September/09 was requested to place all the records and books of his office Department at the disposal of the Auditors The taking charge of the Records would have been a very easy task if they were all systematically maintained There seemed to have been no efforts on the part of the Municipal Officials to keep the registers and books in a secure place They were found to have been thrown together in a heap in one of the rooms all jumbled together and in utter confusion Moreover the whole of the Records were not in possession of the Office Most of them were in the hands of the Sanitary Overseers and Cess-collectors who were in the habit of keeping with them the books pertaining to their respective divisions All records of the Ist division prior to the year 1907 were stated to have been taken away by one Cess-collector named Basilappa when he was promoted in the year 1907, as Collections As regards the other Cess-collectors Overseers and Cess-collectors were required to [illegible] on his part [illegible] all records of the

all knowledge of them Such of the records that were forthcoming in the office were handed over piecemeal without any arrangement or order and the Auditors had to sort them both by divisions and years, number the pages thereof and put labels on the covers In this manner they had to bring them to some order The sorting of these records alone took up three weeks After all, the records of the cess department for the last seven years from 1902-03 to 1908-09 have not as yet been completely furnished in spite of repeated representations both oral and written to the President and the Health Officer, as will be observed from the list of wanting Registers attached herewith (vide Appendix A) In this connection it has to be stated that bill books containing receipts 1791 to 1988 of the 2nd division furnished during Test Audit were now reported to have been missing This is suspicious, and how many more books were intentionally suppressed cannot be stated, but anyhow it throws a doubt on the sincerity of the statement that some books were eaten up by white ants It thus became necessary to store up all available records from the several units of the municipal office in a separate room under the ~~custody~~ Control of the auditing staff so that further abstraction of records could not be possible This still further delayed the beginning of the Audit and the time was spent in receiving and arranging the Records Even now several Records of the different units have not been handed over in full as can be seen by the accompanying Statement B

2 The number of Receipt books issued is not ascertainable In issuing Receipt Books to the Cess-collectors for [illegible] receipts to parties no regular Issue Register [illegible] and as such the number of cess-receipt books cess-collectors ~~[illegible]~~ blank

collection of Municipal Revenue were not kept under lock and key but were found to be thrown about in the veranda of the office building This is very objectionable as it would facilitate using these books for illicit purposes by unscrupulous persons This was at once brought to the notice of the officers concerned and all blank receipt books were asked to be kept under proper custody and issued to Cess-collectors and Shanbogues through an Issue Register It appears that receipt books were issued indiscriminately without seeing that the collections on the previous books were remitted to Treasury or that the book was fully utilised

In 1907-08 the collections of book No 4 which was issued on 6-8-07 appear in the Remittance Register on 9-8-07 while those of the preceding books issued on 11th and 20th July respectively appear on 13th, 15th, and 16th August of the year 1907

3. <u>The Audit</u>:- As regards the Audit, the Demand and Remittance Registers and counterfoil Receipt books for the Receipt side and the Acquittance Rolls and Contingent Registers for the Expenditure side are the most important For a complete and Systematic Audit of the Cess Accounts, the Demand Collection and Balance of every year should be worked out and verified with the Registers It should be seen that the Demand is correct, that what is demanded is collected and what is collected is remitted to Treasury

4. <u>Correct Demand Register not Maintained</u> - To satisfy ourselves that the Demand was correct we [illegible] to be able to the [illegible] Register is to be [illegible] the houses in the City were not to [illegible] Register In the site found to be [illegible]

all the buildings in the City both assessed and unassessed brought in the Wohatarfa Registers, to serve that purpose, and even in the Health Office no list was maintained showing the number of houses conserved by Municipal Agency and those by private ones. Some hundreds of houses were in each division entered in the Demand Registers and no Office Record was forthcoming to show that any executive offical ~~to~~ verified the correctness or otherwise of the figure. No monthly return was maintained to shew the Increases and Decreases from that figure. As at present no proper Demand Register was maintained in the Health Office, I prepared, at the request of the Health Officer, a provisional form of the Register for use from the year 1909-10. The form is appended vide Appendix C.

5. Check on the Demand Registers was found to be impossible. All the Demand Registers were not furnished and some of those that were available were found to be in a very incomplete state. Nor were they forthcoming for all the years at least in one division, without any break. In numerous instances postings were incorrectly made, and the dates of collections invariably omitted. As such the Auditors had to give up all attempts to exercise any efficient check on them.

6. The amount of Collections cannot be arrived at:- The next stage of the audit was to see how much was collected out of the total Demand. As already said, no Issue Register was maintained to show the exact number of Counterfoil Receipt Books that were issued and the auditors had to content themselves only with the actual number of books that were furnished as per statement herewith attached (vide Appendix D). From a careful perusal of the state ent and by comparing

the figures of one year with those of the other, it is seen prima facie that it is admittedly incomplete. In some divisions two or three cess collectors were deputed to collect independently of each other, according to necessity, each being furnished with a set of books running in different serial orders. There is no Office Record to show how many worked in each division and the period of their work, and it was therefore found to be impossible to check the collections in the absence of the Remittance Register pertaining to them.

7. Counterfoil Receipt Books.- Up to March 1906, it was the practice to prepare beforehand in the office, receipts in counterfoil form according to the Demand Register, impress them with the facsimile signature of the President and hand them over to the Cess-collectors for purposes of collection. The amounts of such of these ~~receipt~~ receipts that are not in the books are deemed to have been collected and in majority of cases, the date of collection is invariably omitted to be entered in the originals. There are still many receipts in the books showing that the collections were not systematically made or when recovering arrears, the cess collectors were not in the habit of granting receipts from the previous books, but used to give the receipt from the book then in use, sometimes with an endorsement that all previous arrears were collected. The system in this case would have worked well if the officers had taken care to ask the collectors to produce the money or unused receipts at very short notices periodically and maintained a list showing the number of signed receipts made over to the various persons for collection. This was not done and the collection was therefore entirely in the hands of the low paid collectors and the

Remittances of collected amounts being entirely at their mercy.

Subsequent to March/06 the above practice was abandoned and cess collectors were furnished with blank receipt books authorising them under the signature of the Vice-President to issue receipts to parties signed by themselves. As blank receipt books were not kept under lock and key, the cess-collectors seemed to have been in the habit of taking with them one or two of the blank receipt books from the office in addition to authorised one issued by it,, and grant receipts to parties from both kinds of books according to circumstances, of course, misappropriating such of the collections that were made with the unauthorised book as the office had no check over it. A clear case of this kind was traced by the auditors in the IIIA division where the cess-collector issued receipts from an una-uthorised book numbered 22 of III.A division and where the collections made on that book were not remitted to Treasury. An estimate of the loss of Municipal Revenue by such unscrupulous method is not possible in the absence of record but it is feared that corrupt practices were widely rampant.

8. Other Irregularities:- The number of receipts in each counterfoil receipt book is not exactly one hundred but ranges from ninety to onehundred. Pencil entries were made in several books. Some do not bear the signatures of the cess collectors. There were numerous unattested erasures and alterations. Many counter foil receipts appear to have been removed Date of collection is generally omitted, hence it was very difficult to notice the delays in the remittance of the amounts collected. A few instances are given below by way of example

1. In receipt No. 379 of book No 4 for 05-06, 1st

10

1st division, as.10/6 is altered into as.9.

2. Receipts 328 and 334 of 08-09, 1st division are removed from the book and the original of 395 of No 4 of 1907-08 is left blank while the counterfoil is missing.

3. In the first division As.8 collected on 6-1-08 was remitted on 11-2-08

4 In the remittance register, serial Nos. 602 to 641, appear twice and it is presumed that two receipt books bearing serial Nos. 600 to 700 were used but only one of these was furnished for audit But receipt Nos. subsequent to 641 are not traceable, in the remittance register.

5. Counterfoil Receipts Nos 1295 to 1394 of 1907-08 2nd division probably relating to Book No.14 is not furnished and there is no trace of credit in the Remittance register, for receipts 1375 to 1394.

6 Collections on receipts 1397 to 1413 book No.15, are not remitted. but there is a remark on the remittance list that Nos. 1395 to 1411 were checked by Overseer Muniswamy and it is not known how numbers 1397 to 1413 were treated by him.

9. The Remittance Register The collections made by the Cess collectors was entered in a remittance register in detail and the money presented to the shroff either directly or throughh a cess-clerk with his acknowledgment thereon. All the Remittance Registers for all the years were not furnished and even in those that were forthcoming in numerous instances remittance lists were missing and the auditors had to make a probable list with reference to the corresponding counterfoil receipt books, of previous and succeeding months. In some instances the serial number of the receipts and other particulars required were not re-

repeated in the Remittance Registers. For example collections in the second division on receipts 678 to 804 are entered in a lump sum.

Wherever Remittance registers were available, it was possible to trace therein the credit of the collections and in their absence they were as far as possible traced through the Irusalpatties. There in some instances they were entered circlewar and in some with an endorsement, "collections from No.. . Division Rs .." Some of the Irusalpatties too were found to be missing. The Irusalpatties from 18-11-03 to 20-11-03 and those of December/03 were not forthcoming.

For the period neither the Remittance Register nor the Irusalpatties were forthcoming efforts were made to trace a total of all credits in the Cash book in favour of each division and agree it with the totals of the corresponding used up receipt books, but they were given up as neither the items in the cash book were shewn according to the divisions which they belonged to nor were all the counterfoil receipt books forthcoming The above will shew that both the receipt books and the Remittance Registers are necessary for tracing the credit of the former in the latter, while here wherever one was furnished the other was not forthcoming. As the Remittance Registers and bill-books were furnished complete only for two years 1907-08 and 1908-09 it was possible to audit the accounts of these years complete for all the divisions and so far as it was possible for previous years in case of certain other divisions, viz. 2, 3A 3B, 5, 7A, 7B divisions. In the Remittance Register as well there were defalcations both by misposting and miscalculation. All these items form in Appendix E, will show that a sum of Rs.1103-15-1 was not remitted to the Treasury, of which Rs 36-7-6 be

traced during Test Audit has since been credited to Municipal Revenue.

10/ Other Irregularites. The Remittance Register is Not maintained according to any prescribed form nor is it uniform. Each Remittance ~~Register~~ list is attested by the overseer of the division with a remark that it was checked and found correct. It is therefore presumed that the collections are checked by the overseers of the respective divisions to see that the amount of cess tax was properly collected and remitted to Treasury. But this check seems to have been more a matter of form than effective, as wrong totals and the like have passed unchallenged.

11. Cess-clerks Pass book.- It was mentioned elsewhere that Remittances were made sometimes through the Cess-clerk. From March/06 to 23rd November 1907 one cess clerk Abdul Latiff acknowledged the Remittances in each division and in turn maintained a Pass book for the amounts remitted to the Treasury From March/06 to 26th April/07, he shews the Remittances in 3 circles as the city was then divided but not by divisions. But the remittance Registers of the 1st, 4th and 8th divisions for this period were not furnished and as such the exact amount of collections acknowledged by this cess clerk is not known. But a probable amount was arrived at by totalling the available counterfoil receipt books of these divisions . On a comparison of the remittances, 1st and 3rd circles shewed an apparent excess remittance of Rs.219-5-0 and Rs.71-7-6 respectively clearly shewing that all counterfoil books were not furnished for audit. In the 2nd circle a deficit of Rs. ~~214-13-0~~ 344-7-6 ~~remmmmmm~~ was noticed even in the absence of receipt books herefoo. As all the Remittance Registers of the divisions are not to hand it is not

possible to trace the defalcation to the cess clerk himself.

Again from March/07 the Pass book shews the details of Remittances according to divisions and here it is that we are on firmer ground. Comparing the corresponding collections and Remittances of the period for which the Remittance Registers were available, it was found that an amount of Rs, 320-4-6 had still to to be accounted for, by the cess-clerk Abdul Latiff.

From 23rd November/07 this system was abandoned and the cess collectors again remitted the collections direct to the Treasury.

12. Extra Conservancy Charges:- The Extra Conservancy Charges are levied on Bungalows whose refuse water is removed by the Municipality at the rate of Re.1/- per 2 buckets. Printed receipt forms are prepared in the offfce and hanied over for collection with the facsimile signature of either the President or the Vice-President. These charges began to be levied only from 1903-04. Two counterfoil receipt books relating to the year 1903-04 and 1906-07 were not forthcoming. In some instances no trace was found in the Remittance Registers of the amounts collected and all such items have been included in the list of unremitted items referred to above. In some of these instances it is stated that in case of respectable and well known persons the receipts were handed over to them as a sort of bill of demand. The practice of issuing these receipts as demand bills is objectionable. In this instance it would be better if a separate system of Demand bills be introduced as is supposed to be the case in the sister Municipality of the Civil and Military Station and receipts issued only after actual recovery of money.

As regards these Extra Conservancy charges, they are

14

no proper Demand Register was kept and it is explained that whenever applications are received from owners of bungalows, requiring the Municipality to remove the extra refuse water collected in these bungalows, the Sanitary Inspector was authorised to take up the work. But even these applications do not seem to have been registered in the office and scrutinised by any responsible officer with a view to see that the applicants were charged for the work done by the Municipality. Moreover as the cess is levied in proportion to the work done by the department, there seems to be no proper record kept nor supervision exercised as regards the actual amount of work turned out by the Municipality in each case. In many instances the bills are not signed by the Sanitary Inspector though according to the form of the receipt he is required to do so, as a check upon the collection made, as he is directly in charge of the work done by this department. Some receipts bear the word "vacant" but this statement does not seem to have been verified by the Sanitary Inspector or the overseer of the division. This remark applies to cess receipts also. In almost all cases the date of collection is not shewn on the originals recorded in the office. Hence it is difficult to notice the delays in the Remittance of the amounts thus collected.

Rs.90/- recovered from the Southern Mahratta Rail way company on 16-8-05 was remitted to Treasury only on 23-9-05 i.e. after a delay of a month and seven days.

In many instances, it was noticed that though a bill for each month was prepared on the due dates the amounts seem to have been collected in one lump sum after a lapse of 5 or 6 months or as in some cases even after a year. This evidently shows that col-

collections were not systematically watched and scrutinised by responsible officers. There are some counterfoil receipts still attached to the originals and these shew that the claims were not presented and recoveries made in time. A list of these items is herewith attached (vide Appendix F) and it shows those from whom the amounts were not collected, were in a position to pay it and would have done so, if a proper demand had been made. It was also observed that in a few instances even the amount that were entered in the extra conservancy pass book do not bear the acknowledgement of the shroff. These amounted to Rs.93-0-6 and have been included in the list of unremitted items. This is another item mis appropriated by the cess clerk Abdul Lateef.

There were numerous instances in which the counterfoil receipts were surreptitiously removed from the books. In book No.2 for 1904-05 receipts ~~were~~ Nos. 10 &11 for January/05 are missing. Between receipts 9 and 14 of book no.3 of 1904-05 and 05-06, there is evidence of one page having been torn. Between receipts 7 and 9 of 6-6-05 one receipt is extracted.

In some instances the full amount of Demand was not presented and recovered. The usual charges for the Victoria Hospital is Rs.15/- while only Rs.14/8 was recovered in October/04.

The charges against the Eye Infirmary begins from 24th September, but the collections was made only from November.

As no extra conservancy bill books were forthcoming for a period of 13 months from June/06 to July/07 a probable demand was made and checked with the Remittance Register and the Cash book as to their recovery and credit to the Municipal Treasury. Only the col-

collections from the Electric Power House and the Southern Mahratta Railway company for the full period and for two months from Major General Nixon were traceable, while in the case of others no credit was traceable in any of the books. This is rather suspicious and more so as the counterfoil bill books are not forthcoming and the claims were against gentlemen who were long term residents in Bangalore and mostly Government of India or Mysore Government Officers, who would not have deferred payment.

13 Conclusion - On the introduction of cess into the City Municipality, the collection thereof was entrusted to the collection department, but later on it was found that the collection was not satisfactory as the shanbogues found it impossible to discharge this duty in addition to their own work and that too without any extra Remuneration. Hence this work was transferred to the Sanitary Department. But no extra staff was appointed for the collection nor efficient hands appointed in the office to supervise it.

Two overseers and certain sweeper maistries were deputed to collect the cess in addition to their own duties. None of them except the one who was recently appointed has furnished any cash security, and this, not even on the receipt of Government order No. 2332-3/ M1.80- 09-2 dated 9th september/09 issued on the representation of the Comptroller after Test Audit. In the latter part of 1907, during the time of Dr. Rani, the Health Officer, one cess collector Anantasilappa absconded with some Municipal Revenue and a further defalcation to the extent of Rs.200/- was traced to cess-clerk Abdul Latiff. Dr. Rani represented to the President that owing to want of sufficient and efficient staff, the cess collections work may well be transferred

to the Collection Department. But no orders seem to have been passed upon these nor the collection placed on a sound basis. All the receipt books issued during the time of Dr. Rani do not bear his authority but that of the vice-President. While during the time of Mr. Krishna Rau his successor the receipt books are signed by him.

The Health officer is a Technical Officer in the Sanitary Line, having much of executive duties to perform and he cannot be expected to devote his time to collection work, which forms more a part of the duties of a Collector. The Overseers and Maistries as well have out door work to do, and by entrusting to them the collection work in addition to their own, the Municipal Revenue suffers. Nor is there a good accountant in the Health Office to maintain and supervise the accounts allowing no scope for defalcation.

In the interest of the Municipal Revenue, it would be better if the cess collection is entrusted to the Collection Branch with the present Cess-collectors as assistants to the Shanbogues, or as an alternative method, the amount of Mohatarfa raised by a certain percentage and collected half yearly as is done in the Municipality of the Civil and Military Station.

EXPENDITURE :- Acquittance Rolls of the conservancy department were furnished only from October/04. It was not possible to exercise any effective check upon these as the several monthly Muster Rolls for the corresponding period were not forthcoming. In case of illiterate persons the word 'paid' was entered while in some instances were attested by the person disbursing the pay. Many of the Acquittance Rolls do not bear at the bottom the signature of the presiding officer or the certificate "paid in my presence" under his signature or that of the Manager or Head clerk authorised to supervise

supervise payment. Numerous unacknowledged items were met with and they are extracted for reference in Appendix G. Some payments are not acknowledged in the book, per example, the pay of the Statistical Clerk for August/04, and Rs.7 each due to Honnappa and Virabadrappa, peons, and Rs.4-0-9 to Basava for June/06 are acknowledged in pencil. The Assistant Sanitary Inspector only initialled for his pay in July Appendix H shows amounts disbursed long after they were drawn from the Treasury. The Acquittance Rolls are prepared very carelessly and numerous unattested corrections and erasures were met with. Totals were not worked out. In some instances even the month and the date when the amount was drawn from the Treasury were not shewn. The book is not serially numbered nor is there any sign to show it was examined by the officer either before or after disbursement. Against Rs.80/- being the pay and allowance of K.Varadarajoo, Sanitary Inspector for March , April and May/05, the acknowledgement is only for Rs. 65/-.

15. Muster Rolls. These were furnished only from October/08. In numerous instances amount entered in the Muster Rolls did not agree with those in the Acquittance Roll. For example Rs.6-2 due to Narayanate Mooniga for two days not shown in the Acquittance Roll. Alterations of 'P' standing for 'Present' into 'A' standing for 'Absent' or A into P were frequently noticed. There were numerous corrections and alterations In some instances the net amounts after deducting fines and savings were not entered. It would be better to have in the muster roll a column provided to show the father's name. This seems to be quite necessary as otherwise the identity of the party would be difficult to establish especially when two or more men bear the same name

The officer signing an Establishment Bill is personally responsible for every salary drawn in that bill until

until he has paid it to the person entitled to receive it and has had the Acquittance Roll signed by him with a stamp if necessary.

Several Acquittance Rolls of the other establishments were also examined and numerous irregularities of the above nature were noticed. It would be better if one consolidated Acquittance Roll is maintained for all the branches working under the Health Officer. The Register should be examined by him soon after disbursement strictly insisting upon the shortdrawal of the undisbursed amount in the subsequen months pay bill.

16 Contingent Charges: Every Month Contingent charges are accounted for to the Comptroller and a detailed check is made there Office copies of the Contingent Bills relating to Epidemic Deceases' Hospital kept in the Office do not give a clear statement of the number of patients etc, for whom the diet is bought nor is there any information about the number of patients and contacts and the rate at which they were paid.

Contingent charges of the other departments as well so far as they were furnished were examined.

Contingent Registers are not maintained in the authorised form and the Officers initialls are not taken as each contingent charge is incurred. For the Health Office no Contingent Register is maintained nor indents approved by the Health Officer. There were Miscellaneous note books kept by the Head clerk from July/08 in which details which work up to Rs.5/- being monthly allotment sanctioned for the Health Office were entered every month. Scorings and alterations were frequently met with. This was observed during Test Audit but these Note books were not forthcoming during detailed audit. In the end of November 1908 a balance of as.9 and for December/08 Rs 5/- is entered but there are no details for the same, nor for the months of February, March and June/09 Ror September

September/1909 a Contingent Register and an Indent Book are maintained by the Deputy Clerk shewing proper details for the charges every month.

7. Suggestions for preventing the above irregularities in the future will be made after the Mohatarfa Departmental Accounts are audited as what applies to the one would, Mutatis mutandis, apply to the other.

True Copy

A Balakrishnan.

Executive
Assistant Comptroller.
Record Dept

S.R.

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Registers of the Loss Department

Period

Demand Registers

05.

B 1907-08

1904 05

1904-05

1904-05

1904-05.

1904-05.

Remittance Registers

From 1.7.02 to 25.8.04

II From 1.7.02 to 30.6.06

II A From 1.7.02 to 6.7.04 and 20.4.05 to 6.4.06 and 6.7.06 to 15.7.06

From 1.7.02 to 30.6.04.

From 1.7.02 to 27.8.04

From 1.7.02 to 22.2.05

From 1.7.02 to 15.3.03 & from 27.9.04 to 7.8.5

VII A From 1.7.02 to 9.3.05

From 1.7.02 to 21.11.05

From 1.7.02 to 16.5.05 and from 14.3.06 to 12.8.07

From 1.7.02 to 10.7.06

Examined - Checked

N Sethu Rama Asstt.

D.L. Appendix — B.

Leaving Registers shall to be furnished by Departments other than the Revenue Department.

Collectors Office

Revenue Rent Books from 26.7.08 to 30.6.09
Counterfoil Receipt books B Block — from 1.7.02 8 4 09 and 27.8.09 to 15.1.05, and 12.3.08 to 19.8.08.
Counterfoil Receipt books A Block — from 1.7.02 27.4.05 & 20.6.05 to 1.7.07.
Arrear Lands 1902-3 to 1905-06 and 1908-09
Appeal Registers 1902-03, 1903-04, and 1905-06.

Revenue Counterfoil Receipt books A Block — from 1.7.02 11.2.03, 20.10.03 to 22.3.04, 15.5.04 to 30.3.05, 10.11.04 to 15.2.05
Counterfoil Receipt books B Block — from 1.7.02 24.3.05, 6.6.05 to 21.6.05, 29.11.05 to 15.12.05, 24.6.06 to 18.5.07
Arrear Lands 1902-03 to 1908-09.
Appeal Registers 1906-07 and 1907-08.

Revenue Rent Books from 1.7.02 to 3.12.02
Counterfoil receipt books A Block — from 1.7.02 2.4.03, 4.1.04 to 23.10.05, 14.9.06 to 15.11.06, 5.12.07 to 7.5.08
Counterfoil Receipt books B Block — from 1.7.02 18.5.03, 19.9.03 to 18.6.05, 12.1.07 to 5.3.07, — Spare Leaf 1.10.08 to 30.6.09) 22.9.07 to 13.10.07, 11.1.08 to 20.4.08
Counterfoil Receipt books C Block from 1.7.02 3.5.09
Arrear Lands 1902-03 to 1908-09
Appeal Registers 1902-03 (3C), 1903-04 (3C). 04-05 (3C) 1905-06, 1906-07 and 1907-08 (3B and 3C).

Revenue Counterfoil Receipt books — A Block from 1.7.02 to 9.2.03, 9.9.03 to 29.3.05, Block from 1.7.02 to 18.6.05
Arrear Lands 1902-03 to 1908-09
Appeal Registers 1906-07
Survey Registers 1902-03 to 1906-07
Rent Books 1902-03 to 1908-09
Arrear Lands. 1902-03 to 1908-09
Appeal Registers 1902-03, 1903-04, 1906-07, and 1907-08
Counterfoil Receipt books from 1.7.02 to 11. from 21-8 03 to 7.10.08

4th Division. — Kindle books from 1.7.02 to 30.6.03, 30.6.03 to 30.6.09.
Arrear Rents 1902-03 to 1908-09
Appeal Registers 1902-03 and 1903-04.
Counterfoil Receipt Books. From 1.7.03 to 11.4.03 and from 15.8.03 to 10.4.08.

5th Division. Kindle Books from 1.7.08 to 2.2.09 and from 6.5.09 to 30.6.09
Counterfoil receipt books A. Block from 1.7.02 to 5.5.03 26.11.03 to 3.1.05, 4.9.06 to 16.11.06
Counterfoil Receipt Books B. Block from 1.7.02 to 6.4.05
Arrear Rents 1902-03 to 1908-09
Appeal Register 1902-05.

6th Division. Demand Registers 1902-03, 1903-04,
Survey Registers 1902-03, 1903-04
Kindle Books from 1.7.02 to 11.7.03 to 3.10.06 to 21.10.06, 18.10.08 to 30.6.09
Counterfoil Receipt books from 1.7.02 to 29.9.06, and from 19.4.08 to 8.3.09
Arrear Rents 1902-03 to 1908-09
Appeal Registers 1902-03, 1903-04 and 1905-06.

7th Division. Demand Registers 1902-03 to 1907-08
Survey Registers 1902-03 1903-04
Kindle Books 1902-03 & 1902-05
Counterfoil Receipt books — From 1.7.03 to 19.12.06, 2.2.07 to 9.2.07, 16.5.09 to 30.6.09, and from 13.2.09 to 11.4.09.
Appeal Registers 1902-03, 1903-04
Arrear Rents 1902-03 to 1905-06 and 1908-09

Office Counterfoil Receipt Book — From 1.7.02 to 27.4.03 and from 26.11.03 to 18.7.04.
Impress Book — From 1.7.02 to 18.12.04.
Incoming Remittance Book — From 1.8.02 to 18.8.02
Notice and Demand Registers.
Disbursing Officers Counterfoil Receipt-books and other accounts (only a portion retained) —

Receipt books 1908 09 24

Reg June 03, July 05, to June 09

Items Register 13 9 03 to 30. 6. 09

Remittance Register from 1.7.02 to 25 9 03,
10 6 05 to 2 12 06, 31.3.08 to 30.6.09

Debit books from 1.7.02 to 1.7.09

from 1.7.02 to 30.6.09

Cattle Advance Register 1.7.02 to 5 5.06

Journal Remittance Book 1.7.02 to 4.1

Cattle advance Receipt-book 1.7.02 to
5 05, 9.12 05 to 23.1.06, 23.4 06 to 23.6.06, 26.3.07
9.07 25 11 07 to 3 3 08 and 12 5 08 to 30 8 08

Receipt of Cattle released — 1.7.02 to 4 05
05 to 12 11 05, 24 2.06 to 2.7 06, 1.7 07 to 14 7.07. 6 3 08
7.08, 5 11 08 to 12. 1. 09

Engineers Office

Records for the year 1902-03, Muster Rolls,
Registers for 1908 09, Imprest Book from
2 to 30 8.04, Weighing Register from 1.7.02
12 04, Register of Works from 1.7.02 to 30.6.05.

Accountant

Asst Auditor

Municipality

Conservancy

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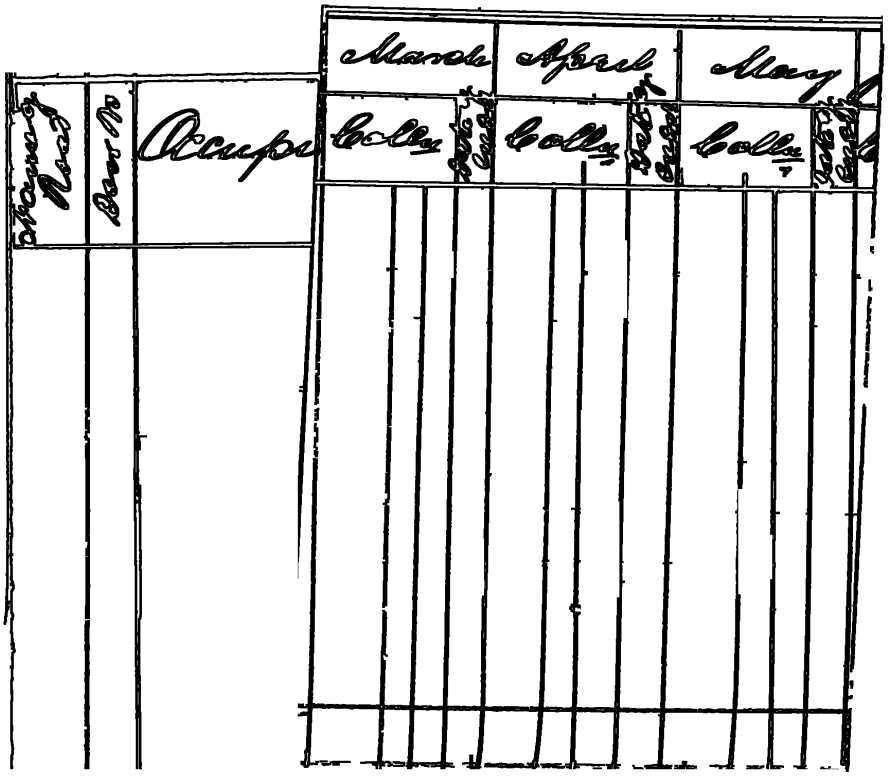

Appendix — D

Return of Constabulary Wastage for Year ended ... 1921 and Disbursement.

Divisions	1920-21	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	Total
I	2	2	9	12	7	6	6	44
II	-	-	54	37	17	17	17	2
III A	13	5	45	42	40	28	29	202
III B	8	3	24	39	15	18	15	122
IV	8	9	54	46	20	15	16	168
V	-	-	27	26	1	9	18	81
VI	2	2	13	9	-	9	4	39
VII A	-	-	8	9	1	5	6	29
VII B	2	8	28	32	14	14	12	110
VIII	-	-	1	17	8	13	9	48
IX			7	10	7	8	9	41
Total	35	29	270	299	130	142	141	1026

Wastage - Outdoor

H Sethna Ram

Asst Auditor

Appendix — E

Statement showing amounts defalcated by
accused persons.

Particulars	Amount			Amount		
Clerk Abdul Latif.						
Amount based on the Cross books covering the period from 1st May to 23rd Nov. in remittances were entered deficiencies	320	4	6			
Amount based on the Extra conservancy Cross Books	93	-	6	413	5	-
Clerk Abdul Latif and the Cess sections of the II Circle.						
Amount based on the Cross books covering the period when remittances were entered Credenzas				244	7	6
Collector Anantapur						
Extra Conservancy Charges	77	10	4			
Cess as per Receipt books	1	14	6	78	14	10
Collector Tenali						
Extra Conservancy Charges	10	-	-			
Cess as per Receipt books (Amount Selapsed partly Responsible)	61	14	-	71	14	
Collector Kurnool						
Extra Conservancy Charges	40	-	-			
Cess Collections as per Receipt books	24	6	-			
Do — Remittance Reg.	1	7	-	68	13	-
Vizagapatam Agency Cross						
Extra Conservancy Charges	28	8	-			
Cess Collections as per Receipt books	4	-	6	32	8	6
Collector Vizagapatam						
Cess as per Receipt books	27	15	6			
Do — Do —		3	6	28	3	-
Collector Krishna Mchlipatam.						
Cess as per Receipt books	22	11	6			
Do — Remittance Register	1	7	-	24	2	6
Carried over				1062	4	-

Receipt Book of Rents and
Leases Collected by Thomas Jones Esq
Extra Leases and Charges
Less Collections as per Receipt book 9 - 0
Do — Annuitants Register 5 - 9
Do — Receipt book - 6 -
Less Collected by Mr Thomas Jones 15
Less Collections as per Receipt book - 11 6
Do — Do — 7 1 6
Do — Annuitants Register 6 5 6
Do — Do — - 3 0
Less Collected by Thomas Rees 14
Less Collections as per Receipt book - 8 0
Less Credited on Annuitants Register 4 8 6
Less Collected by Mr Jenkins Rees — - 3 6 4
Less Collections as per Receipt book 2 3 0
Do — Annuitants Register 1 9 6 3
Less Collected by Mr Thomas Phillips
Less Collections as per Receipt book 2 3 03
Do — Annuitants Regr - 4 6 2
Less Collected by J P Rees
Less Collections as per Annuitants Regr - 13 6
Less Collected by Mr Richard Williams
Less Collections as per Receipt book 0 11 0
Less Collected by B Reynolds
Less Collections as per Receipt book - 4 -
Less Collected by B Thomas Esqre
Less Collections as per Annuitants Register - 1 6
Less Collected by J R Yeamans
Less Collections as per Annuitants Register - 1 6 0

Total 1103

Less Collected by Thomas Jones
Less Annuitants Register

Abstract. 29

Names	Amount		
Cass Clerk Abdul Hatiz	413	5	0
Cass Collections.			
1 Pantasarapa	178	14	10
2 Ramkrishna	71	14	0
3 Gopalaraja	68	13	0
4 Narayanaprasad	32	8	6
5 Hanumantharapah	28	3	0
6 Venkatasubbiah	24	2	6
7 Narayana Rao	15	2	3
8 Venkatrama Patty	14	2	0
9 Khanna Rao	4	5	0
10 Subba Rao.	3	12	6
11 Venkaya	2	3	6
12 O. Rajoo	0	13	6
13 Krishnamurthi Rao	0	11	0
14 Ramiah	0	4	0
15 Narasaya	0	1	6
16 Jannoo	0	1	6
Cass Clerk Abdul Hatiz & the Cass Collectors due Circle	844	7	6
Total Rs	1103	15	1

Remarks subsequent to last Abstract by

Gopalaraja — 68-8

Hanumantharapa 27-15-6

96-7-6

Net Balance 1067-7-7

The Excess Cost of 4/5/6 Opposed to the Remittances Rejected

Vijayapatam Collectorate
N Sethuram, Asst Accountant

Appendix - F

List of unsettled claims of Extra Conservancy Clerks.

Book No	Page No	Name of Party	Month and Year	Amount			Remarks
1	2	Captain Standage	Sept 3	3	3	6	
			Aug 6				
	15	Narasamma Rao	Feb 3	112	8	0	
	18	Captain Standage	Jany 6	3	3	6	
	26	Narasamma Rao	do	22	8	0	
	34	Captain Standage	Febr	3	3	6	
	40	Captain Jn. Pearce	do	3	3	6	
	41	Narasamma Rao	do	22	8	0	
	49	Captain Standage	March	3	3	6	
	52	Jno Chambers	do	3	12	1	
	53	Captain Jn. Pearce	do	3	3	6	
	62	Narasamma Rao	do	13	12	8	
	64	Captain Standage	April	3	3	6	
	75	Captain Standage	May	3	3	6	
	77	Captain G. Standage	do	1	1	0	
3	7	Surgeon C Christie	July 05	15	0	0	
	8	do	Augt 05	15	0	0	
	11	Station Masters Clerk	Sept	15	0	0	
	1	Dr Cannon Bangalore	May	6	0	0	
	2	Dr Reich Do	do	6	0	0	
	11	Station Masters Clerk	do	15	0	0	
	1	Dr Cannon Bangalore	June	6	0	0	
	2	Dr Reich Do	do	6	0	0	
	11	Station Masters Clerk	do	15	0	0	
	1	Dr Cannon Bangalore	July	6	0	0	
	2	Dr Reich Do	do	6	0	0	
	11	Station Masters Clerk	do	15	0	0	
	1	Dr Cannon Bangalore	Augt	6	0	0	
	2	Dr Reich Do	do	1	0	0	
		Total Rs		339	0	0	

Asst Accountant General

Asst Auditor

Appendix — G

Statement of claims rendered, acknowledged in the Acquittance Rolls [illegible] Treasurer's Office of the City of Municipality, not subsequently drawn in the following months during the years 1902-03 to 1908-09

Name	Designation	Months & Object of Claim	Amounts	Remarks
[illegible]	[illegible]	[illegible]	[illegible]	
[illegible]	Con Peon	January	6 - 0	
[illegible]	Head Clerk	do	30 - 0	
[illegible]	Con Peon	& to 30th do	8 - 0	
[illegible]	do	1 to 3 5 do	4 15 6	
[illegible]	Sweeper	February	1 2 8	
[illegible]	Con Peon	July	20 - 0	
[illegible]	Con Peon	do	5 12 10	
[illegible]	Mukadam	do	8 - 0	
[illegible]	Con Peon	do	6 - 0	
[illegible]	do	do	6 - 0	
[illegible]	do	[illegible]	6 - 0	
[illegible]	Sweeper	[illegible]	2 5 4	
[illegible]	do	do	2 9 4	
[illegible]	do	June	2 9 4	
[illegible]	Cart Clerk	do	9 2 8	
[illegible]	Sweeper	[illegible]	4 12 11	[illegible]
[illegible]	Inspector	do	80 - 0	
[illegible]	Peons	do	20 - 0	
[illegible]	Sweeper	March	1 13 10	
[illegible]	do	[illegible]	1 1 0	do do
[illegible]	do	do	2 4 2	
[illegible]	do	do	1 4 2	
[illegible]	do	do	1 5 8	
[illegible]	do	do	0 13 5	
[illegible]	do	do	0 3 4	
[illegible]	do	do	0 14 2	
[illegible]	do	do	0 14 6	
[illegible]	do	do	1 4 2	
[illegible]	do	do	0 9 3	
[illegible]	do	do	1 10 9	
[illegible]	do	April	1 12 0	[illegible]
[illegible]	do	do	1 3 2	
[illegible]	do	do	1 9 4	
[illegible]	do	do	1 3 0	
[illegible]	do	May	0 3 1	do
[illegible]	Peon	June	1 6 4	

Nomes	Designação	Importância	Quantia	Observações
Antonio Lopes Braga	Lavrador	Julho/08	1 12 11	Vai Descarregado
Bellarmino Fernandes	do	Julho/08	6 10 2	
Francisco [illegible]	do	do	2 15 9	
Fernando [illegible]	do	Agosto/07	3 8 9	
Manuel [illegible]	do	do	2 9 6	
[illegible]	do	do	0 7 9	
[illegible]	do	Setembro/07	1 12 8	
[illegible]	do	do	0 9 9	
[illegible]	do	Maio/08	6 14 9	
[illegible]	do	do	9 8 9	
[illegible]	do	do	2 1 2	
[illegible]	do	do	6 10 2	
[illegible]	do	Janeiro/08	2 0 0	
[illegible]	do	do	4 4 9	
[illegible]	do	do	0 2 8	
[illegible]	do	do	2 11 4	
[illegible]	do	do	0 10 8	
[illegible]	do	do	1 10 8	
[illegible]	[illegible]	do	15 0 0	
[illegible]	do	do	1 10 11	
[illegible]	do	do	0 6 5	
[illegible]	do	do	1 12 9	
[illegible]	do	do	1 12 10	" Alexandre "
[illegible]	do	Julho/09	2 5 4	do
[illegible]	do	Maio/09	2 13 9	
[illegible]	do	do	4 1 4	
[illegible]	do	do	0 13 0	
[illegible]	do	do	0 11 8	
[illegible]	do	do	0 8 3	
[illegible]	do	do	2 3 1	
[illegible]	do	do	2 15 0	
[illegible]	do	do	1 15 0	
[illegible]	do	Março/09	0 6 2	
[illegible]	[illegible]	[illegible]	13 0 0	
[illegible]	[illegible]	[illegible]	0 12 0	
[illegible]		Dezembro	36 0 0	
[illegible]			6 0 0	
			180 12 6	

Nº de Ordem	Descripção dos Generos	Epoca em que foram vendidos	Importancia			Remarks
			330	12	4	
			1	14	8	
			3	10	10	
			15	2	8	
			0	18	7	
			22	3	6	
			25	0	0	
			23	5	2	
			11	0	0	
			7	0	0	
			2	5	4	
			9	0	1	
			10	0	0	
			9	0	1	
			7	7	8	
			4	0	0	
			7	0	1	
			7	0	1	
			16	0	1	
			31	0	1	
			5	0	0	
			11	12	9	
			0	14	5	
			72	1	6	
			75	0	0	
			75	0	0	
			2	7	9	
			0	3	7	
			2	11	4	
			1	9	4	
			6	13	0	
			3	7	9	
			38	6	8	
			1	21	7	
			0	6	2	
			1	8	0	
			0	8	0	
			6	0	0	
			1	8	1	
			1	8	1	
			4	18	8	
		Rs	978	3	9	

In Cancy Receipts only a blank Receipt Book is attached

Visto. Cancy.

A Beltrão Ram

Asst Andrade

Appendix — H.

Name & Designation	Amount	Period Probable Value	When drawn	When due & Rate of Interest	Date & Reference, if any
Mayhalla Goswee	2 3 3	11½ days on Rs 23	January	February	Debenture No 3 of
Appan & Arunachalam	6 0 0	October 5	Nov 05	Dec 06	do 9 1 08
Appan & Arunachalam	6 0 0	June 06	July 06	Aug 06	do do
Thirupati Naga	6 0 0	January 08	February 08	March 08	do 18 3 08
Sri Muthaliyar	1 9 3	January 08	do	March 08	do 20. 3 08
Varu	1 9 6	January 08	do	March 08	do 20. 3 08
Arunachalam	6 0 0	August 08	September 08	October 08	do 21. 10 08
Varu Swapan	8 14 5	October	October 08	December 08	Debenture January 09 10
Narasimulu	6 0 0	December 06	January 07	February 07	Debenture 9-9-07
Arunachalam	6 0 0	January 07	February 07	March 07	do do "
Arunachalam	6 0 0	March 07	April 07	May 07	do 29. 8 07
Arunachalam	6 0 0	April 07	May 07	June 07	do -
Arunachalam	6 0 0	May 07	June 07	July 07	do
Arunachalam	6 0 0	June 07	July 07	August 07	do
Arunachalam	6 0 0	July 07	August 07	September 07	do
Upalavagu	8 8 0	December 08	January 09	February 09	Debenture No 2 09 Rs
Varu Muthappa	8 8 0	do	do	do	do "
Varu Muthappa	8 8 0	do	do	do	do 13 2 09 "
Arunachalam Rao	7 0 0	January 09	February 09	March 09	do 10 3 09
Total	112 13 7				145

Kiriyeppa Ecobo.

H Setty Rao

Asst Auditor

28] Rough

Sms 256/8 935

File No 80-09

Serial No 19

4/9/10

Diary No of letter replied to

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT

( )

, the 19

of issue

by Mark M

READ— Letter No 4017 dated 10 2- from the Comptroller to the G of H H the Maharaja of Mysore, submitting with reference to Govt order No 2332-3 Ml 80-09 2 dated 9th September 1909, a report on the audit of the Cess accounts of the B City Municipality, and bringing to the notice of Govt (1) a clear defalcation to the extent of Rs 11035 in the accounts of the past 2 years (2) the very incomplete and unsatisfactory condition of the records of the Municipal office which retarded the audit of the

ORDER THEREON—No

SUBJECT

GPB—5,000—7-5-09

audit in and (3) the want of supervision on the part of the officers concerned and the entire absence of any sort of check or control over the doings of the office establishment, and suggesting that as a remedy (1) the collection of cess be transferred to the Collection Department of the Municipality and (2) a set of Municipal Accounts rules be compiled and the accounts procedure in Municipalities brought into conformity with the provisions contained therein and also reporting that at the request of the Health Officer, he permitted his Assistant to help him in the getting up of the Demand Register and its proper posting, the result being that there has been an increase both in the number of houses assessable and in the amount of demand, the

latter

27

G.R.S 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation Sheet draft form)

latter having risen from Rs 453-7-1 to Rs 559-10-6 per month.

Order thereon 9427-1 M(80-1)
9204/10

Copies of the Comptroller's letter read above and of the Auditor's report are forwarded to the President of the Bangalore City Municipal Council for all the explanation which he has to offer in the matter. Attention is specially invited to what is stated in para 13 of the Audit Report and in the Health Officer Mr Krishna Rao's statement in which it is stated that the inefficiency of the staff was brought to the President's notice.

2 The subject will no doubt be considered by the Municipal Council and Govt would like to have their resolutions on each of the points referred to and for submission of their own proposals for improving the

MGCPB—30,000—6-1-05

off the condition of the Municipal
as office.

Co. 3 The Hon President is
off requested to see that prompt
action is taken in recovering
the the amount embezzled and
of a bringing the guilty persons
to justice. The explanation
Dep of the Health Officers concerned
and regarding the defalcations
Acc should be obtained and forwarded.

Mr Krishna Rao's statement
and on the record is too vague
in and general.

Comp 4. The mysterious dis-
Com - appearance of the bill books
of No II Division referred to
rep in the Auditor's Report as
having been available for
of th the Test Audit but not available
pers when required subsequently
calls for strict enquiry and
help adequate punishment of the
of the men responsible for the same
to p Police detectives should be put
on the track.

Lem 5. The question of transferring
ners the cess Collection work to the
ho Collector of Municipal Taxes
should be laid before the
e a

Municipal

G.R.S 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation Sheet draft form)

39

Municipal Council with reference to the previous orders on the subject and their opinion obtained and submitted

6 The President is requested to be so good as to submit his reply within a month from the date of the receipt of this order

For Offg Secy

6

The President of the Bangalore City Munl Council with a copy of the Comptroller's letter and of its enclosure)

The Comptroller Mr Gold

Read 19/4/10

MGCPB—30,000—5-10

26] 29/6

No of letter replied to

and Revenue Secretariat
(Municipal)
the 190

of issue 6 7 10

by WorkM

Secl

40

File No 80-09

Serial No

No 133
ml 80-09 ml
B 8 7 10

To

The President Bangalore City
Municipal Council.

Sir,

I am directed to invite your attention to (1) Gp No: 91000-9/Sulkop dy 20-6-1910 and (2) this office letter cl: 9841 dy 30-6-1910 calling for further information on the Comptr's report regarding the defalcation of cess revenue in the Bangalore City Municipality, and to request you to be so good as to furnish the information asked for without further delay.

I have &c,

Mll

For Offg. Secretary

7/7 16/7

SUBJECT

Sec'y

File No. 80-07.
Serial No. 26

26/4/10

Diary No. of letter replied to 5816.

No. 9841
mul 80-07-10
Dy 30 4 10

General and Revenue Secretariat
(Municipal
, the 190

To

The President, Bangalore City
Municipal Council.

Date of issue 30.4.10

Signed by

Sir,

In continuation of Govt. Progs. No. 9400-1/Mul 80-07 Dy 20-4-10 calling for further report information on the audit report of the Cash accounts of the Bangalore City Municipality, I am directed to invite your attention to para 1 of the audit report and to request that you will be so good as to state what action was taken in the case of unauthorised payments, deficiencies of cash and taken away the records of the 1st Aug 1907 Mul Cess collections, and why this fact was not reported to Govt.

I have the honour,
to be,
Sir,
Your most obedient servant,

For Chief Secy.

3922/4
over

SUBJECT

V,

Ad
29/4

11

Enclosure One

42

OFFICE OF THE MUNICIPAL COUNCIL,
City, Bangalore 11th July 1910.

From

THE PRESIDENT,
Municipal Council,
Bangalore City

Ml 80-09/81 26

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments, Bangalore

Sir,

Reference

Government Proceedings No 9400-1/M1 80-09-19 dated the 20th April 1910, forwarding copies of the Auditor's report on the audit of the Cess accounts and of the letter No 4017 dated the 10th February 1910 thereon from the Comptroller to Government and calling for the opinion of the Council in the matter

[illegible]

I have the honour to forward herewith a copy of the Council's Resolution dated the 30th Ultimo, referring the question to a Sub-Committee for a full report on the entire subject

2 On receipt of the Sub-Committee's report and after placing it before the Council, their opinion will be submitted in due course

I have the honour to be
Sir,
Your most obedient servant

For President

W 1910-11
~~189~~

From

The President,
Municipal Council,
Bangalore

To

The Secretary to the
Hon Director the Medical
Genl and Rev Depts, Bs.

Dated 11th July 1910

Despatched

Received

General No. 11
No

Enclosure No. One

Stating that the Mu
-nal Council have refer
the Audit Report on the
Accounts to a Sub-Com
for a full report on
entire subject &c

43

Extract from the Proceedings of the Bangalore City Municipal Council at an Ordinary Meeting held on the 30th June 1910

Present

B.J Kumaraswami Naik Esq
President
N Subba Rao Esq
Vice President.
A K Pani Esq
Health Officer

Absent

The Executive Engineer,
Bangalore Division
The Amildar, Bangalore
Taluk

Municipal Councillors

Messrs

B Ramachandrappa
Mir Md Gows Razvi
H Ramaiya
B Hanumappa
Beli Sreenivasa Rao
S Venkatarangiengar
D Venkataramayya

Messrs -

I Bronson
C S.Doraswami Iyer
B Gangiah
D B Ramachandra Moodr
B K Garuda Char
B Basappa
D Adeppa
B V Ramaswami Chetty
G H Krumbiegel
M Subbiah
C Krishnamurti

---

5 Government Proceedings No. 9400-1—MI. 80-09-19 dated the [illegible] April 1910, passing orders on the Audit Report of the Cess Accounts received from the Comptroller and calling for the opinion of the Council regarding the transfer of the Cess Collection work to the Collector of Municipal Taxes

Resolved that the matter may be referred to a Sub-Committee consisting of Messrs D Venkataramayya, H Ramaiya and Beli Sreenivasa Rao and the Health Officer and the Senior Vice President for discussing the question in all its bearings and submitting a full report

2 Meanwhile, the Health Officer and the Vice President will prepare an Office note with their opinion on the practical side of the question Viz , how the collection work can best be done and what the existing difficulties are

[illegible] and [illegible] will also [illegible] President

"COPY"

For President

64

Enclosure

OFFICE OF THE MUNICIPAL COUNCIL,
City, Bangalore 12th July 1910

From

THE PRESIDENT, Mc 80-09/dl 27
Municipal Council,
Bangalore City

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore

Sir,

With reference to your letter No 133/Ml 80-09 dated the 8th Instant, I have the honour to invite kind reference to this Office letter No 11 dated the 11th Idem, in reply to Government Order No 9400-1/M1 80-09-19 dated the 20th April last quoted in the above.

2 With regard to the other communication referred to therein, Viz, your letter No 9841 Mc 80 09-20 dated the 30th April 1910, the Health Officer has stated that the intimation received by him regarding the misappropriation of Cess revenue by Cess Collector Ala thaseelappa was then and there referred by him to the Vice President in October 1907 Enquiry in that case as to why the matter was not reported to Government at the time Further report will be made in the subject in due course

I have the honour to be
Sir,
Your most obedient servant,

For President

The President,
Municipal Council,
Bangalore City

To

The Secretary
Mysore Govt
Genl & Rev
12th
13 July 1910

No.

Enclosure No.

Proceedings on the
are being taken in
the defalcation of
in the City

45

No.... ..

Enclosure 613

From

OFFICE OF THE MUNICIPAL COUNCIL,

City, Bangalore 22nd July 1910.

mbl 80-09
sl-28

THE PRESIDENT,
Municipal Council,
Bangalore City

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments, Bangalore

Sir,

With reference to the last para of Government Proceedings No 135/M1 80-09-25 dated the 6th Instant, calling for the submission of the report in the matter of the transfer of the Cess collection work to the Collector of Municipal Taxes, I have the honour to invite kind reference to this Office letter No 11 dated the 11th Idem, reporting that this question has been referred to a Sub-Committee appointed by the Council for a full report thereon

I have the honour to be
Sir,
Your most obedient servant,

For President

1910-11

From

The President,
Municipal Council,
Bangalore City

To

The Secretary to
Govt of His Highness the
Maharaja of Mysore, Gen
Dated 22nd Dept Bang
Despatched 23rd Jul 1910
Received

General No. 29
No

Enclosure No.

Stating that the m
re the transfer of the C
collection work to the Cor
of Taxes, has been referr
to a Sub-Committee f
a full report

146

Proceedings of the Government of His Highness the Maharaja of Mysore,

READ—

Letters Nos 7098 and 7099 dated the 11th May 1912 from the Comptroller submitting reports on the special audit of the accounts of the Bangalore City Municipality ordered in Government Proceedings No 2332 8—Ml 80 09 2 dated the 9th September 1909

No 9432 5—ML 80-09 48, DATED BANGALORE, 29TH MAY 1913

ORDER THEREON —The accounts of the Bangalore City Municipality up to the end of June 1903 were audited by Mr Kiernander The present audit covers a subsequent period of seven years up to the end of June 1909 It was conducted under the marginally noted heads of accounts

1 Conservancy cess accounts
2 Market accounts
3. Mohatarfa accounts
4 Public Works accounts
5 Octroi accounts
6 Excess water accounts
7 Cattle pound accounts
8 Animal and vehicle license accounts
9 Site value accounts
10 Miscellaneous accounts

2 The audit disclosed —

(i) that there were defalcations of Municipal revenue

(ii) that the outstanding arrears were very heavy

(iii) that the registers and accounts have not been properly maintained and

(iv) that some of the registers and accounts have been missing

3 As regards defalcations some of the defaulters have been prosecuted and convicted, some who were under trial have been acquitted or discharged and steps are being taken to bring the other offenders to justice Government regret to observe that the above irregularities were mainly due to want of supervision and control on the part of the executive officers of the Municipality

4 The improvements suggested to better the unsatisfactory condition of the Municipality are chiefly—

(i) appointments of a full time President

(ii) re organization of the office with a view to keep the cash and account branches distinct

(iii) leasing out the market collection in its entirety,

(iv) farming of octroi revenue or its abolition

(v) compilation of an office manual for the guidance of officials,

(vi) revision of forms and accounts

5 Effect has been given to suggestion (i) by the appointment of a non official whole time President for the Bangalore City Municipality The proposal to separate the cash and account branches is engaging the attention of Government The farming out of the collection of octroi revenue is opposed to the standing orders of the Government of India communicated in the late Chief Commissioner Proceedings No 2637—Ml 27, dated the 26th October 1877 As regards its abolition Government have already passed orders to the effect that if any Municipal Council is disposed to abolish octroi partially or entirely it may do so after submitting definite proposals and obtaining sanction of Government The Comptroller is taking necessary action for including in the Municipal Account Code the suggestion of the audit officers with regard to the revision of forms

6 Excepting the reports relating to the conservancy cess and Market accounts which have been already forwarded to the President a copy of each of the audit reports now received will be forwarded to the President who is requested to examine it in detail with a view to his noticing the irregularities and setting matters right, in consultation with the Municipal Council A report of the action taken with regard to each audit report with the result thereof should be submitted for the orders of Government as early as practicable

7 A copy of the audit report on the excess water accounts will be forwarded to the Chief Engineer for similar action being taken in the matter as the collection of charges on account of excess water consumption now devolves on the Public Works Department A copy of the audit report on Public Works accounts will also be forwarded to him for necessary action

8. It is finally observed that the delay in the audit of accounts was due to non-production of accounts and records by the Municipal staff. For the reasons it is stated that the extent of defalcations could not be detected. The President is requested to examine the case thoroughly, detect loss of Municipal revenue by enquiries and other means and take steps for against similar losses in future.

K. R. SRINIVASHENGAR,
Secy. to Govt., Gen. & Rev. Depts.

To—The Comptroller, Mysore Government.
The President of the Municipal Council, Bangalore City.
The Chief Engineer of Mysore.
The Comptroller, Public Works and Railway Accounts.

Bmk—c. s.

1912-13

OF HIS HIG
THE MAHARAJA OF

FUND AND SANIT
(MUNICIPAL)

PROCEEDINGS

30th May 1913

No. 9432-5
M.-30-09-48

Reviews the Report on the audit of the accounts of the Bangalore City Municipality from 1908-09 to 1908-09

972—94 13 MD